

**Bhubaneswar Branch of Eastern
India Regional Council of
The Institute of
Chartered Accountants of India**



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Editorial

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Dear Students;

September 2025 was truly a remarkable month for us, highlighted by a series of impactful events that brought our members and students together in a spirit of learning, collaboration, and celebration. The enthusiastic participation and unwavering support from all of you made each initiative a resounding success. I extend my heartfelt gratitude to every member and student whose energy and commitment added immense value to these programs.

As we step into **October 2025**, we are delighted to present another engaging lineup of events and programs designed to enrich your professional journey and promote continuous learning. I encourage you to explore the details in this newsletter and plan your participation accordingly. Stay informed by visiting our official website at www.bhubaneswar-icai.org for updates and announcements.

Your active involvement continues to be the driving force behind our success. It motivates us to innovate, evolve, and create more opportunities for **knowledge sharing, networking, and professional advancement**, thereby strengthening the CA fraternity.

Our commitment remains steadfast - to strive for excellence, set new benchmarks, and make a lasting impact on the profession and the community we serve. I sincerely thank all our members for their continuous support, enthusiasm, and dedication, which inspire us to reach new milestones.

Wishing you a productive and fulfilling October ahead - filled with growth, success, and meaningful achievements.

Warm regards,

CA. Soumya Sunil Sahoo

Chairman EICASA, Bhubaneswar

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Students area of Interest

THE UNSHAKEN BALANCE – A Story for Every CA Student

It was 2:00 a.m. The world slept peacefully - except for **Aarav**, a CA Final student who sat surrounded by books, coffee cups, and chaos. His desk looked like a battlefield - tax notes on one side, audit standards on the other, and an Excel sheet open like a silent witness to his struggle.

He rubbed his eyes, sighing, *"Why did I even choose this course?"*

The question echoed in the stillness of the night - a question every CA student has whispered at least once.

His mock test paper lay on the table - red marks everywhere, and at the bottom, written in bold letters: **"Try harder next time."**

He felt defeated. Months of preparation, sleepless nights, and yet, it seemed he was nowhere close to success.

Tired and frustrated, Aarav decided to take a short break. He stepped out onto the terrace. The moon was bright, and the world felt calm - a rare contrast to the storm in his mind.

As he stood there, lost in thought, he noticed an old man sitting by the roadside, repairing a lantern. Curious, Aarav walked closer. The man was humming softly, his hands steady despite his age.

"Why are you fixing that old thing?" Aarav asked. "Wouldn't it be easier to buy a new one?"

The man smiled. "Ah, young man... I've had this lantern for 30 years. It's been through storms, wind, and rain - but it still shines bright when I fix it. Some things are not meant to be replaced. They're meant to be restored."

Aarav chuckled. "Well, I'm not a lantern. I'm just a tired CA student who's failed too many times."

The old man looked at him kindly. "Do you know what happens when gold is heated?"

"It melts?" Aarav replied.

"Yes," said the man, "but only to remove its impurities. Each time it faces the fire, it becomes purer and stronger. You, my boy, are like that gold. Every attempt, every failure, every long night is refining you. Don't quit before you shine."

Those words struck Aarav deeply. He walked back home and opened his books again - not with fear, but with a quiet determination.

Days turned into weeks. He stopped counting failures and started counting hours of honest effort. He studied not to escape failure but to *earn success*.

There were still bad days - days when his mind screamed to give up, when concepts refused to make sense, when motivation vanished like Wi-Fi during an online class. But this time, he remembered the old man's words:

"You're being refined. Don't quit before you shine."



Months later, the exam results arrived. Aarav's hands trembled as he opened the portal. The screen loaded slowly, and then - there it was.

"SUCCESSFUL."

He blinked twice, unable to believe it. After years of struggle, tears, and sleepless nights, he had done it.

He thought of the old man, the lantern, and that lonely night under the moon.

He smiled and whispered, **"Thank you."**

MORAL:

Every CA student faces moments of self-doubt - when the syllabus feels endless, when failure feels permanent, and when hope feels lost. But remember this:

Just like gold is refined in fire and a pencil is sharpened to write better, **every challenge you face is shaping you into a stronger, wiser version of yourself.**

Don't quit when it's hard. The nights are long, but the morning always comes. And when it does, the world will know the strength behind those two small letters - **CA**.

Final Thought:

A CA isn't made in classrooms or by luck - they're made in the quiet hours when no one's watching, in the moments of doubt that turn into discipline, and in the resilience to rise after every fall.

So, to every CA student out there -
keep going.

Your story isn't over yet. One day, your balance sheet of life will show a *True and Fair View*





Board of Studies – (Academic)
The Institute of Chartered Accountants of India
29th September 2025

IMPORTANT ANNOUNCEMENT

Mock Test Papers Series – I & Series II for CA. Final students appearing in January 2026 Examinations

The Board of Studies is commencing **Mock Test Papers Series – I** from **November 17th, 2025** & **Mock Test Papers Series – II** from **December 4th, 2025** for CA Final students appearing in **January 2026** Examinations.

The Mock Test Paper Series I & Series II will be conducted in physical/virtual mode(s). Students interested in physical mode may approach the respective branches in their area.

The schedule for the same is as follows:

Series I

Date	Name of the Paper	Time
17 November 2025	Paper-1: Financial Reporting	2 PM – 5 PM
19 November 2025	Paper-2: Advanced Financial Management	
21 November 2025	Paper-3: Advanced Auditing, Assurance and Professional Ethics	
24 November 2025	Paper-4: Direct tax Laws & International Taxation	
26 November 2025	Paper-5: Indirect Tax Laws	
28 November 2025	Paper-6: Integrated Business Solutions (Multidisciplinary Case Study with Strategic Management)	

Series II

Date	Name of the Paper	Time
4 December 2025	Paper-1: Financial Reporting	2 PM – 5 PM
6 December 2025	Paper-2: Advanced Financial Management	
8 December 2025	Paper-3: Advanced Auditing, Assurance and Professional Ethics	
10 December 2025	Paper-4: Direct tax Laws & International Taxation	
12 December 2025	Paper-5: Indirect Tax Laws	
15 December 2025	Paper-6: Integrated Business Solutions (Multidisciplinary Case Study with Strategic Management)	



Download Question/Answer	Login BOS Knowledge Portal at https://boslive.icai.org/
	Login ICAI BOS App (Android/iOS)
Link for registration in Student Activities Portal	https://bosactivities.icai.org/
List of Regional Councils/Branch Offices of ICAI	https://drive.google.com/file/d/1f8EZjp_kM94JpEd4TjfOqyM7CzvCX8z/view?usp=share_link

The Question Papers for each subject will be uploaded at **BoS Knowledge Portal** on www.icai.org as per the schedule by 1:30 PM during this period. Students are advised to download and attempt these papers in the stipulated time limit designated for the papers. The Answer Key to these papers will be uploaded within 48 hours from the date and time of commencement of the respective paper, as per the schedule. Students can examine their answers with respect to the Answer Keys and self-assess their performance.

Joint Director & Secretary
Board of Studies (Academic)



FORTHCOMING EVENTS FOR THE MONTH OF OCTOBER 2025

Date	Program	Speaker/ Resource Person	Venue	Duration
6 th and 7 th Oct	Workshop on AI	To be announced	ICAI Bhawan	3 Hours
8 th Oct	Workshop on Communication Skills	To be announced	ICAI Bhawan	2 Hours
9 th Oct	Seminar on Stress Management	To be announced	ICAI Bhawan	3 Hours
11 th Oct	Career Development Session: How to create an impactful CV	To be announced	ICAI Bhawan	2 Hours

ON THE LIGHTER SIDE OF LIFE

Now, go ahead and have a laugh at our expense!

The Trials of a CA Student

Meet **Riya**, a CA student whose best friends are **her books, notes, and a very loyal cup of coffee**.

Mornings begin with a firm promise:

“Today, I’ll study 6 hours straight.”

...followed by 10 minutes of Instagram scrolling, 20 minutes of scrolling memes, and an hour wondering why her pens never write on the first try.

Riya’s diet consists mostly of snacks that “fuel brain cells,” although her brain mostly fuels **panic about the exam syllabus**. She has mastered the art of **speed-reading textbooks while doodling, singing, and scrolling** simultaneously — a true multitasking champion.

Her conversations with friends usually go like this:

Friend: “Let’s go out tonight!”

Riya: “Sorry, I’m busy... revising chapters I’ll forget tomorrow anyway.”

Her most cherished moment? **When the clock strikes midnight** and she remembers she didn’t forget to study one thing - procrastination!

Despite all this, Riya’s superhero power is **surviving CA exams with a smile**, armed with coffee, courage, and the eternal hope that **one day, she’ll finally understand Ind AS without crying**.

Because a CA student’s life isn’t about the marks — it’s about **endurance, humor, and somehow convincing your parents you’re still studying when you’re actually napping**.